IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT :

THE HONOURABLE MR. JUSTICE ANTONY DOMINIC

MONDAY, THE 3RD DECEMBER 2007 / 12TH AGRAHAYANA 1929

WP(C).No. 34621 of 2007(V)

PETITIONER:

M/S. EASTERN TREADS LTD.,
OONNUKKAL, (VIA) KOTHAMANGALAM, ERNAKULAM DIST.,
REPRESENTED BY ITS MANAGING DIRECTOR,
M.E.MOHAMMED.

BY ADV. SRI.ARIKKAT VIJAYAN MENON
SRI.HARISANKAR V. MENON
SRI.MAHESH V. MENON

RESPONDENTS:

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1. SALES TAX OFFICER,
KOTHAMANGALAM.

2. STATE OF KERALA, REPRESENTED BY
SECRETARY TO GOVERNMENT, TAXES DEPARTMENT,
KERALA GOVERNMENT SECRETARIAT,
THIRUVANANTHAPURAM.

BY GOVT. PLEADER SRI GOVINDAN

THIS WRIT PETITION (CIVIL) HAVING COME UP FOR ADMISSION ON 03/12/2007, THE COURT ON THE SAME DAY DELIVERED THE FOLLOWING:

ANTONY DOMINIC, J.

W.P.(C) 34621 OF 2007

Dated: December 3, 2007

JUDGMENT

The petitioner is sought to be levied interest by Ext.P4. It is challenging that, that this writ petition has been filed.

2. It is the admitted case of both sides that no notice was issued before passing Ext.P4. The petitioner's contention is that, had he been given a notice, he could have pointed out the remittance of Central Sales Tax that he made by Ext.P5 and also that it was on account of an erroneous credit given in Ext.P2 that the whole issue arose.

3. On hearing the parties I am satisfied that since the petitioner was not given notice, he has been prejudiced in this matter.

4. Accordingly, I dispose of this writ petition directing that Ext.P4 shall be treated as a notice calling upon the petitioner to show cause against levy of interest and that the petitioner shall file his reply to Ext.P4. This the petitioner shall do within two weeks from today and thereupon the 1st respondent shall issue notice to the petitioner, hear him and pass final orders within four weeks of production of a copy of this judgment.

The petitioner shall submit a copy of this judgment to the 1st respondent for compliance.

ANTONY DOMINIC, JUDGE

mt/-